

EXHIBIT 27

Elderkin & Pirine PLC

12/05/2008 DC Further review of seizure warrant and brief review of indictment.
DC Meeting with Joe, Julian S., Paula L. Roby and James R. regarding arraignment; meeting with Assistant US Attorneys and other pending matters.
DC Read and respond to numerous e-mail messages regarding multiple pending matters; review documents regarding related entities and consider possible bankruptcy filings.
DC Conference with attorney Paula L. Roby and attention to pending issues of USA

2 PLR Receipt and review of e-mails from Dan Childers regarding forfeiture cases; research; meetings with AUSA; reviewed caselaw sent; receipt and review of e-mail from Julian.

12/07/2008

3 01/22/2009 PLR claim/forfeiture.
Meeting with Joe, Julian and Dan Childers regarding arraignment and representation matters; attended arraignment; meeting with Trustee, Julian, ADSAs Deagan and Murphy; follow-up conference with Dan Childers regarding various matters; attention to legal research; attention to pending criminal matters; reviewed criminal file.

4 12/08/2008 DC Reviewed cases and note priorities for memorandum; meeting with attorney Maria P. Sears regarding draft needed of proposed memorandum; telephone conference with attorney Mark W. regarding bank vs. Local Pride and other pending actions; conference with attorney Wesley B. Huisinga regarding City of Postville action on venue motion; telephone conference with Trustee regarding USA action and other pending matters; long telephone conference with Assistant US Attorneys regarding possible forfeiture action; telephone conference with local counsel for bank; attention to numerous e-mail messages and respond as needed; telephone conference with attorney Mark W. regarding pending matters needing action; reviewed cases regarding USA position on forfeiture, A/C privilege, etc.

5

PLR Receipt and review of letter from AUSA to Bank's attorneys regarding forfeiture; numerous telephone conferences regarding same; telephone conference with AUSAs; attention to pending matters; receipt and review of Palin letter to Deagan; telephone conference with client; participated in lengthy scheduling hearing regarding criminal.

6

12/18/2008 PLR Telephone conference with UST; lengthy telephone conference with AUSAs; telephone conference with Bob Raicht; attention to forfeiture analysis; attention to numerous e-mails.

PLR Meeting with Dan Childers, Joe and Bob regarding hearing on financing; hearing preparation; attended hearing; follow up meeting with bank representatives; meeting with assistant UST; meeting with AUSA.

7

PLR Receipt and review of Order setting hearing; telephone conference with attorney Cook regarding upcoming hearing in criminal case; telephone conference with Marc Ross; telephone conference with Pete Deegan; telephone conference with Cletus regarding security in place at plant; office conference regarding various matters; attention to filings in Perez case; meeting with AUST; attention to matters related to Luana Savings Bank; receipt

8

12/28/2008 PLR Attention to Perez matter; telephone conference with Trustee; office conference regarding pending matters; attention to Vulcan Industries v. Agriprocessors, filing notice of Automatic Stay.

PLR Telephone conference with UST regarding various pending issues; telephone conference with AUSAs Murphy and Deegan regarding sale procedures; attention to pending issues.

9

PLR Telephone conference with subpoenaed witness regarding witness and mileage fees; receipt and review ruling in criminal case; telephone conference with AUSA Deegan regarding various matters; office conference regarding same; attention to filings in bankruptcy case including proofs of claim.

10

01/30/2009 PLR Telephone conference with Kerry Bolt regarding investigation; attention to 4th indictment; reviewed schedules filed by debtor; telephone conference with AUST Reasnor; telephone conference with AUSA Murphy; lengthy telephone conference with Trustee and cocounsel; attention to filings in criminal case; meeting with attorney for City of Postville.

Elderkin & Pirine PLC

- 2 -

- 1 02/02/2009 PLR Meeting with Trustee; to US Attorney's office; meeting with Trustee, Assistant U.S. Attorney Deegan; Aust Reasoner; attention to hearing preparation; meeting regarding case background with UST; to Bankruptcy court; meeting with Brad Kruse regarding creditor's committee.
- 2 02/04/2009 PLR Receipt and review Motion for Adequate Protection; attention to filings in criminal case; telephone conference with Assistant US Attorney Murphy regarding same.
- 3 02/06/2009 DC Telephone conference with attorneys regarding basic sale issues and alternatives to pursue if First Bank funding terminated; conference with U.S. attorneys regarding sale issues; attention to documents regarding sale issues.
 PLR Meeting with trustee, Assistant US Attorneys and representatives of potential purchaser regarding various matters.
- 4 02/12/2009 PLR Attention to TARP issues; telephone conference with Assistant US Attorney Deegan; e-mail correspondence regarding bank financing; attention to requests for information; worked on pending matters.
- 5 03/19/2009 DC Meeting with U.S. Attorneys regarding bids and regarding sale/auction procedures.
 PLR Meeting with Assistant U.S. Attorneys Rich Murphy and Pete Deegan regarding 363 sale; lengthy telephone conference with co-counsel, counsel for bank, bank representatives; trustee and trustee team regarding Dip financing 363 sale and alternatives to 363 sale; travel from Cedar Rapids to Postville; worked on employee/Department of Labor issues and issues related to I-9's; receipt and review of newly filed proofs of claim; lengthy meeting with Maryn Olson; meeting with Mark Ross regarding various employee issues.
- 6

7

03/23/2009 DC Prepared for and appeared at auction.
DJ Mount notice for auction on foam case.
PLR Meeting with Trustee and various parties regarding 363 sale; preparation for auction; meeting with prospective bidders; attention to various issues relating to 363 sale; to courthouse for 363 sale; meeting with U.S. Trustee; meeting with Assistant U.S. Attorneys; participated in 363 auction; meeting with counsel following first portion of auction.

8

03/26/2009 DJ Review pleadings Nevel 69-71, Amereska 45-48 and Best Valve 7-16 for deadlines; memo to Stacy and Maria P. Sears regarding same.
PLR Attention to correspondence with US Trustee regarding bank's DIP, offers to purchase Agri; attention to criminal filings; receipt and review numerous 1-9's from Nicole Vega; monitored filings in Nevel case; receipt and review Met Life and FB Intercreditor Agreement; telephone conference with AUSA Murphy regarding various matters; attention to verify issues; receipt and review sales breakdown; attention to status of stay motions.

9

03/30/2009 PLR Receipt and review of numerous e-mails regarding Best Value; attention to status of same; worked on coordination of 3-11 with AUST; telephone conference with AUSA; attention to Rodriguez case status; receipt and review of memo regarding same; participated in telephone conference regarding pending matters; attention to new filings; monitored same for Trustee.

Elderkin & Pirine PLC

- 3 -

1 04/17/2009 PLR Monitor filings in criminal case; attention to negotiations with Bill Moore, First Bank; telephone conference with Assistant US Attorneys regarding various pending issues; attention to lease obligation negotiations; attention to new proofs of claim filed.

Other issues.

2 05/18/2009 PLR Meeting with Assistant US Attorney Pete Deegan, FBI Agent Fishels; meeting with Dan Childers, Marc Ross regarding various operational matters related to bankruptcy; document review.

3 05/20/2009 PLR Travel to Postville from Decorah; meeting with Assistant US Attorney Pete Deegan, FBI Agent VanGhent and Kerry Bolt with Marc and Alan; meeting with members of human resource department;

4 05/27/2009 PLR Attention to newly filed proofs of claim, filings in the criminal case; attention to e-mail protocol from AUSAs regarding e-files to be turned over and reviewed by defense counsel; attention to e-mail correspondence with HR department regarding complaint process.

Elderkin and Pirine (8)

11/1/2011 - 1/31/2012

CW Reviewed the checks we have against what the U.S. Attorney's Office named in an Exhibit for Garnavillo Gospel; emailed Sali VanWeelden at the U.S. Attorney's Office regarding the checks; spoke with Jenna; spoke with Pete Deegan at U.S. Attorneys, and emailed Desiree

0.70

- I email
- I Phone

Triax Capitol - 3 -

App for Triax Captial Advisors, LLC 4-1-2009 thru 6-30-2009. Item 1584

Plant Operations and Management	Plant Management	Meetings w JES, EDS and PLR; cash management; HR issues; document requests from AUUSA; HR issues; meeting w T. Gordon and P. Roby re: auto issues.
---------------------------------	------------------	--

Triax Capitol - 4 -

App for Triax Captial Advisors, LLC 7-1-2009 thru 10-8-2009. Item 1861

Meetings with Parties in interest	Meetings	Meeting at US Attorney's office.
--------------------------------------	----------	----------------------------------

Brown Winick

12/22/08

BRK

Attend hearing on Motion to Use Cash Collateral and for DIP financing, including pre- and post-hearing discussions with counsel for the debtor, counsel for the Chapter 11 trustee, the US Trustee and counsel for US Attorney's Office, as well as travel time to and from the court.

Allowances & Fees

Pg 17

MPS	Attention to e-mails from Marie from Kelley Drye regarding fee application; attention to e-mail from Joe Sarachek regarding scheduling hearing regarding Kelley Drye fee application; office conference with Marc Ross and Desiree A. Withers regarding preference actions; <u>attend witness preparation at U.S. Attorney's office with Paula L. Roby and Marc Ross.</u>	3.40	493.00
PLR	<u>Meeting with Marc Ross and Alan Rice; to AUSA office for trial preparation; brief meeting following same.</u>	4.90	1,102.50

Pg 24

PLR ----- -----
Receipt and review monthly reports in related
bankruptcies; receipt and review correspondence
from Assistant US Attorney Petersen regarding newly
discovered e-mails to be reviewed for possible
assertion of privilege by Trustee; reviewed all
attached e-mails; brief legal research regarding
same; attention to numerous filings. 5.90 1,327.50

Attorneys for Chapter

First Interim App Attorneys for Chapter 7 Trustee - Fees pg 18

respond to e-mail messages regarding pending matters; attention to US attorney request for concessions on criminal complaint.

3.20

PLR Attended detention hearing of Shalom Rubashkin; meeting with Chief Judge Reade regarding status of Trustee as Defendant in second trial; conference with Assistant US Attorney Murphy regarding potential resolution; telephone conference with client regarding same.

5.20 1,

several telephone conferences with client; telephone conference with Rick Murphy; e-mail correspondence regarding same; telephone conference with Trent Gorton regarding EFCC.

First Interim App Attorneys for Chapter 7 Trustee - Fees Pg 19

..... .. opened regarding same.
DC Telephone conference with U.S. Attorney Marty M.
regarding preference letters; attention to numerous
inquiries regarding preference letters; attended

First Interim App Attorneys for Chapter 7 Trustee - Fees Pg 22

attention to Iowa Civil Rights Complaint individual
claims; attention to Application for Writ of Habeus
Corpus; legal research regarding same; telephone
conference with Assistant US Attorney regarding
same.

4.30

Sarachek
9/30/08 - 10/8/09

1	002	Agriprocessors, Inc.	11/20/2008	J. Sarachek	12.00	\$ 475.00	5,700.00	Prep. Aff. Of disint; comm. With D. Adams and office; comm. With Raicht et al; calls with Mikelberg; fax from Iowa atty Dolores Kass; comm with IAUSA re: indictments; comm with H. Fokkeena; con call with L. Palans, D. Hirstein, P. Lyken, B. Walsh, K. Freeze, Mikelberg, Glueck review history; discuss chicken problem; call with Foley & Lardner attorney Small; call from K. Nash, B. Feldman; call with P. Mazy-Sonnenschein on behalf of MetLife; call with counsel to Moriah Capital J. Vann; call with B. Fish re: potential purchaser; contact bonding company for bond; strategic discussions with Ross/Schwab/Mikelberg/Glueck re: staffing operations; contact Brownstein, Samson, Buccino; begin formulating budget
2	003	Agriprocessors, Inc.	11/21/2008	J. Sarachek	10.00	\$ 475.00	4,750.00	Review inventory docs and pleadings; begin preparations for budgets; comm with AUSA Murphy re: meeting next week; conv. With Tepner re: interest in business; conv. With Fish re: interest; call with Max re: MetLife concerns; look at Debtor's cash collateral budget; review IA, NY, FL air; work with Mikelberg & Glueck on budget; discuss venue issues with counsel; comm with Nash re: venue and other issues; call with Feldman; call with CC counsel Buechler; call with G. Zilberstein-Moriah Capital re: Cottonballs; call with Fokenna re: issues in Postville and IUSA and meeting Monday; call with D. Spanier re: Mem Dept of Ag. -issues re: chickens; call with Raicht re: planning for next week's hearings; discuss with counsel forfeiture issue that's of concern to FB; review numerous invoices sent to MLIC; review indictments;
3	008	Agriprocessors, Inc.	11/26/2008	J. Sarachek	16.00	\$ 475.00	7,600.00	meeting at AUSA's office with Deegan, Fischel, Cole, by video R. Murphy, S. Murphy; meeting with Childers and Habbo Fokenna regarding operational and financing issues; Matt Dammernuth discuss verification of workers, witnesses that can go back to work, Gordon, NE and focus of Trustee in running sale process as well as forfeiture concerns; post conversation with counsel and discuss with Fokenna need to retain criminal counsel; call with B. Gardner-USDA; return to NY; open DIP bank accounts; confer with Ross and Schwab re: securing Brooklyn operations; contact with Gold'n Plump attorney re: disposing of chickens; provide assurances to Spanier re: continued feeding of chickens; review DIP budget and Motion scheduled for next week, discussions re: venue affidavits; review PACA's issues with Gourane and Abrams; discuss insurance coverage issue with Reed
4	1015	Agriprocessors, Inc.	12/3/2008	J. Sarachek	16.00	\$ 475.00	7,600.00	Call with FB Phil Lykens to discuss budget, operational issues, etc; con call with Childers regarding sale and US Atty issues; meeting with Ron Jacobsen re: water treatment facility and other op. issues; conference call with FB to review budget and op. issues; call to B. Fielding to discuss potential investment banking engagement and possible buyers; call with C. Mara-Tncor re: insurance premium payment necessary; call with various crisis management firms to discuss engaging additional professionals to assist Trustee; discuss with Lykens at FB; call with P. Deegan-IA AUSA re: banks' forfeiture and financing concerns; call with A. Rubashkin re: interested parties in purchasing business; call with Doug Kahn-potential purchaser; call with John Buger-turkey producer and PACA claims; call with C. Mara-insurance; meeting with Kent Burns re: truck maintenance issues and Best Value Trucking, discuss with team best way to truck product; Discuss status of obtaining required coverages. Pur IA workmen's compensation in place. Complete applications as appropriate; prepare and attend town meeting in Postville with employees.
5	1018	Agriprocessors, Inc.	12/5/2008	J. Sarachek	10.00	\$ 475.00	4,750.00	re: arraignment; call with D. Adams-update; comm with Koffler at Versa re: NDA and interest; con call with Ross and One Force re: outsourced staffing; call with Mark Weinhardt-IA counsel on pending litigations ag. Agri-follow up with Dan; discuss issues with counsel on Local Pride and other subsidiaries; subsequent meeting with Solotovsky, Roby, Murphy, Deegan-discuss Cash management - review bills with Sarachek; review poultry operations; Coordinate Poultry claim audit with B. Schwab; meeting with Heshy Rubashkin; call to T. Benrason re: financial information; comm with Agri News re: sale process.
6	1083	Agriprocessors, Inc.	2/6/2009	J. Sarachek	9.00	\$ 475.00	4,275.00	Meeting with Soglowek and AUSA's in C. Rap; comm with Lykens re: today's meeting; com with Samler re: Wakefern discussion; comm with Lewi re: publicity for sale; comm with Fish re: further comments to term sheet.

- 3 Communication
- 3 Meetings
- 1 Phone Call

Kelly Drye & Warren

	Date	Description	Att	Hours
1	12/02/08	Telephone conference with J. Sarachek (.3); telephone conference with D. Childers (.2); <u>telephone conference with AUSA Murphy</u> ; read complaint (1.3); correspondence	JS	2.50
2	12/04/08	<u>Telephone conference with AUSAs Murphy and Deegan</u> (.4); telephone conference with R. Raicht and W. Benzija (.2); correspondence to and from counsel regarding criminal case issues (.6); telephone conference with J. Sarachek (.3); prepare for meeting with AUSAs Murphy and Deegan (2.8).	JS	4.30
3	12/05/08	Attend arraignment of Agriprocessors (0.8); <u>meeting with Joe Sarachek, AUSAs, local counsel and J. Solotorovsky</u> (3.4); travel from Cedar Rapids, Iowa (4.0); correspondence with bankruptcy and local counsel regarding status and	JMR	9.00

- 1 Meeting
- 2 Telephone Meetings